

EXHIBIT C

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USA Commercial Mortgage Company, et al.
 Summary Of Hours and Fees Incurred By Professional
 April 13, 2006 through March 12, 2007

Professional	Position	Hours	Hourly Rate	Fees
Allison, Tom	Senior Managing Director	1,537.4	\$ 650	\$ 999,310.00
Atkinson, James	Senior Managing Director	1,037.6	650	674,440.00
Koe, Robert	Director	533.3	650	346,645.00
Fasel, Bill	Managing Director	855.6	620	530,472.00
Nagle, Peter	Managing Director	1.0	620	620.00
Kehl, Monty	Managing Director	710.6	620	440,572.00
Nugent, James	Managing Director	440.9	620	273,358.00
Delaney, Rosanne	Senior Vice President	10.5	590	6,195.00
Porter, James	Senior Vice President	44.9	590	26,491.00
Smith, Susan	Senior Vice President	2,341.0	590	1,381,190.00
Cheng, Patrick	Senior Vice President	908.7	560	508,872.00
Sartori, Elisa	Senior Vice President	54.5	560	30,520.00
Haftl, Michael	Senior Vice President	1,441.1	530	763,783.00
Tan, Ching Wei	Vice President	1,159.1	490	567,959.00
Vidal, Adriana	Vice President	445.0	490	218,050.00
York, Greg	Vice President	16.5	490	8,085.00
Agarwal, Sonal	Vice President	160.7	460	73,922.00
Conte, Joseph	Vice President	183.0	430	78,690.00
Reed, James	Vice President	1,772.8	430	762,304.00
Steele, Sarah	Vice President	1,990.5	430	855,915.00
Kirby, Shane	Senior Associate	78.5	390	30,615.00
Fillip, Kasey	Senior Associate	1,681.9	330	555,027.00
Guerrero, Adolfo	Senior Associate	116.5	330	38,445.00
King, Vincent	Senior Associate	23.8	330	7,854.00
Oriti, Joseph	Senior Associate	1,602.9	330	528,957.00
Wooley, Erin	Senior Associate	1,040.4	330	343,332.00
Bauck, Lyle	Associate	1,135.8	290	329,382.00
Chemtob, Victor	Associate	230.7	290	66,903.00
Grancher, Matthew	Associate	159.9	290	46,371.00
Moeri, Nathan	Associate	14.9	290	4,321.00
Irvin, Greg	Staff	11.0	290	3,190.00
Astik, Jigar	Associate	425.7	240	102,168.00
Cadwell, Kristin	Associate	1,534.7	190	291,593.00
Faiella, Lindsay	Associate	654.6	190	124,374.00
Graham, Jeff	Associate	350.6	190	66,614.00
McClellan, Christian	Associate	1,191.5	190	226,385.00
Markin, Eric	Associate	80.4	190	15,276.00
Montague, Kathleen	Associate	17.4	190	3,306.00
Potter, Jeffrey	Associate	39.5	190	7,505.00
Rafail, Marios	Associate	52.8	190	10,032.00
Tonn, Jeremiah	Associate	38.0	190	7,220.00
Curchack, Jonas	Intern	272.3	150	40,845.00
Beserra, Rebecca	Paraprofessional	942.8	150	141,420.00
Franco, Shoshana	Paraprofessional	4.0	150	600.00
Karki, Vera	Paraprofessional	5.0	150	750.00
Velasco, Jin	Paraprofessional	67.3	150	10,095.00
Total Hours and Fees		<u>27,417.6</u>		\$ 11,549,973.00
Estimate of Future Fees				200,000.00 ⁽¹⁾

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Professional	Position	Hours	Hourly Rate	Fees
Less: Voluntary Reduction				(360,769.91) ⁽²⁾
Total Hourly Blended Rate		\$ <u>415.40</u>		<u>11,389,203.09</u>

1 - Estimate of Future Fees represents fees related to MFIM's final fee application and the review of fee applications by other professionals in these cases

2 - Voluntary reduction relates to fee application time in excess of 3%